

July 16, 2018

NH BOARD OF ACCOUNTANCY MINUTES

There was a meeting of the Board of Accountancy held on July 16, 2018. The meeting was called to order at 9:03 a.m. by Chairman Briggs. Also in attendance were, Musgrave, Seifert, Nelson, Silverman, Daigneault and Grott. Also in attendance were OPLC staff Dawn Couture and Director Joseph Shoemaker.

1. Interview/meeting/hearing –

- a. NH Licensing with Board Counsel Thomas Broderick – Counsel Broderick was not able to attend. Tabled for next meeting.

2. Reading and approval of the minutes of the May 21, 2018 meeting – Board member Silverman made a motion which was appropriately seconded by Board member Seifert to approve the public minutes as written. The motion passed 6-0 with one abstention.

3. Communications General –

- a. NASBA Regional Meeting Update – Board member Silverman gave a brief update on the Regional meeting. AICPA is proposing a Pathway, two ways for applicants to take the exams.
 1. Traditional way – Current process
 2. IT way – Applicants are still required to pass all 4 sections of the exam however there will be a separate IT exam.
- a. Current list of Lapsed CPA's – Noted. Board member Nelson suggested forming a subcommittee to review data of requests made by applicants within the last fiscal year regarding exam extensions, extension requests due to scoring delays, CPE waiver requests and number of current and lapsed licensees. Committee's first meeting is scheduled for August 8, 2018.

4. Communications Board Action –

- a. Batoul Shokor – Update – Email from Dr. Rabih Nehme on work experience – Board member Musgrave made a motion which was appropriately seconded by Board member Silverman for OPLC staff member Couture to reply back to Dr. Nehme asking for an explanation regarding his role as Mrs. Shokor's supervisor and what functions did Mrs. Shokor perform working under Dr. Nehme. Board member Silverman made a motion which was appropriately seconded by Board member Musgrave to additionally ask Mrs. Shokor why the words CPA is displayed after her name in regards to her email address. The motion passed unanimously.
- b. Osama Abo Taleb – Requesting to extend exam scores due to 2017 scoring delay – Board member Daigneault made a motion which was appropriately seconded by Board member Silverman to deny extension request due to the fact that all applicants who were affected by the 2017 scoring delay were automatically given an extension. The motion passed unanimously.

4. Communications Board Action, Continued –

- c. Izzeddin Masri – Requesting to have the 150 education requirement waived – Board member Daigneault made a motion which was appropriately seconded by Board member Grott to waive the required 150 semester hours. The motion passed unanimously.
- d. Jeffrey Cummingham #4351 – Return to Active Practice – Documents do not comply with administrative rule Ac 403.02 (f) – Board member Daigneault made a motion which was appropriately seconded by Board member Silverman to deny the Right Management documents due to the fact that a job survey is not considered CPE. An administrative fine of \$100.00 was imposed and the applicant has until September 30th to complete CPE. The motion passed unanimously.
- e. Alberto F. Drukaroff #7876 – Requesting permission to satisfy not meeting 20 new CPE hours – Board member Silverman made a motion which was appropriately seconded by Board member Musgrave to issue a one-time waiver for not completing 20 new CPE hours in 2017/2018. The motion passed unanimously.
- f. Debra Louden – Did not earn 20 new hours of CPE for June 30, 2017 – Board member Daigneault made a motion which was appropriately seconded by Board member Silverman to issue a \$100.00 administrative fine for not meeting CPE requirements per administrative rule Ac 403.01 (n). The motion passed unanimously.
- g. Youngwook Kim – Did not meet 20 new CPE hours. Needed to provide a CPE log for Board approval – Board member Silverman made a motion which was appropriately seconded by Board member Daigneault to request copies of CPE certificates. The motion passed unanimously.
- h. Carlos Lloreda – Did not meet 20 new CPE hours. Needed to provide a CPE log for Board approval. Earned all CPE hours in 2018 – Board member Silverman made a motion which was appropriately seconded by Board member Musgrave for licensee to submit a CPE log as well as copies of CPE certificates. The motion passed unanimously.

5. Applications –

- a. Applications processed by NASBA since May 18, 2018 – Board member Seifert made a motion which was appropriately seconded by Board member Daigneault to reaffirm the following license numbers. The motion was passed unanimously.

Mujtaba Alkhonaizi	08558	May 18, 2018
Samer Talaat Elmizari	08559	May 18, 2018
Elizabeth Grace Fullerton	08560	May 18, 2018
Smita Sushil Jain	08561	May 18, 2018
Gaeon Kim	08562	May 18, 2018
Migalarachchige Priyankara S. Silva	08563	May 18, 2018
Yang Song	08564	May 18, 2018

5. Applications, Continued –

- a. Applications processed by NASBA since May 18, 2018 – Board member Seifert made a motion which was appropriately seconded by Board member Daigneault to reaffirm the following license numbers. The motion was passed unanimously.

Mohammed Abdelkader Elbakrawy	08565	May 25, 2018
Rhodora Gacos Frilles	08566	May 25, 2018
Antoni Tanios Hraoui	08567	May 25, 2018
Christopher Wayne Johnson	08568	May 25, 2018
Yuan Liu	08569	May 25, 2018
Samira Sadeghi	08570	May 25, 2018
Rajesh Shettigar	08571	May 25, 2018
Saed Abughazaleh	08572	June 1, 2018
Ujwal Chatrath	08573	June 1, 2018
Lijin George	08574	June 1, 2018
Jieun Lee	08575	June 1, 2018
Travis Mclean	08576	June 1, 2018
Mary Quinn-Feeney	08577	June 1, 2018
Rao Abdur Rehman	08578	June 1, 2018
Bhavin Sangani	08579	June 1, 2018
Husain Abdulla Alqaidoom	08580	June 11, 2018
Azhar Ashimova	08581	June 11, 2018
James T. Ashton	08582	June 11, 2018
Christine Betts	08583	June 11, 2018
Chih-Min Chu	08584	June 11, 2018
Eben Joels	08585	June 11, 2018
Aditi Mathur	08586	June 11, 2018
Mohammad Zubair Sohail	08587	June 11, 2018
Kendra Lorette Sturup	08588	June 11, 2018
Joshua Aaron Bain	08589	June 22, 2018
Qiwon Dong	08590	June 22, 2018
Mohamed Saeid Eldardery	08591	June 22, 2018
Yacine Hesas	08592	June 22, 2018
Dennis Marquez	08593	June 22, 2018
Constant Yoro Tia	08594	June 22, 2018
Liming Zhang	08595	June 22, 2018
Mohammed Zubaier Ahmed	08596	June 28, 2018
Yong Ma	08597	June 28, 2018
Mohamed Ahmed Saleh Mohamed	08598	June 28, 2018
Thiago Ribeiro Cavalcanti	08599	June 28, 2018
Kai Zhou	08600	June 28, 2018

6. Unfinished Business – None.

7. New Business –

- a. Upon the motion of Seifert and the second of Silverman, the Board voted by roll call vote, to conduct a non-public session for the purpose of discussing pending investigations and noting that such a non-public session is authorized by RSA 91-A:3, II (c) & (j), RSA 91-A:5, IV, Lodge v. Knowlton, 11 N.H. 574 (1978), and the Board's executive and deliberative privileges.
- b. Each member recorded his or her vote on the motion, which passed by the unanimous vote of all members present. Session was interrupted due to fire drill. Session continued at 11:15 a.m.
- c. Upon the motion of Seifert and the second of Silverman, the Board voted by roll call vote, to conduct a non-public session for the purpose of discussing pending investigations and noting that such a non-public session is authorized by RSA 91-A:3, II (c) & (j), RSA 91-A:5, IV, Lodge v. Knowlton, 11 N.H. 574 (1978), and the Board's executive and deliberative privileges. Each member recorded his or her vote on the motion, which passed by the unanimous vote of all members present. Session was interrupted due to fire drill. Session continued at 11:15 a.m.
- d. Upon the motion of Silverman and Nelson, the Board by roll call vote resumed public session.
- e. Upon the motion of Silverman and the second of Musgrave, the Board, by roll call vote, resolved to withhold the minutes of the preceding non-public session from public disclosure pursuant to RSA 91-A:3, III on the grounds that public disclosure would be likely to render the proposed action ineffective. Each member recorded his or her vote on the motion, which passed by the unanimous vote of all members present.
- f. 2017 Audit – Anas Al Akhras #06654 – 2 certified letters were mailed no response. Schedule a Show Cause for next meeting – Board member Silverman made a motion which was appropriately seconded by Board member Daigneault to schedule a Show Cause hearing at the next meeting. The motion passed unanimously.
- g. HB 1401 Final Version – Accountancy Law – Noted. The Board held a brief discussion for a change in administrative rule Ac 301.04 (a) (6).
- h. HB 1347 Final Version – Information to be included in the minutes under the right-to-know law – Noted.
- i. Date and time of next meeting – *Monday, September 17, 2018 at 9 a.m.*

8. Adjournment – Board member Silverman made a motion which was appropriately seconded by Board member Musgrave for meeting to adjourn at 11:30 a.m. The motion passed unanimously.

Respectfully Submitted,



Dawn Couture
Supervisor II